



आयकर निदेशालय (पद्धति)  
**DIRECTORATE OF INCOME TAX (SYSTEM)**

ए आर ए सेंटर, भू-तल, ई-2 झंडेवाला एक्स  
**ARA Center, Ground Floor, E-2, Jhandewalan Extension,**  
नई दिल्ली - 110055, **New Delhi - 110055**

**F.No. Systems/ITBA/Audit Module/2018-19**

**Dated: 15/03/2019**

To

All Principal Chief Commissioners of Income Tax/CCsIT (By name),  
All Principal Director Generals of Income Tax/DGsIT ( By name),  
All Principal Commissioners of Income Tax/ CsIT/CsIT(Admin&TPS)(By name),  
All Principal Directors of Income Tax/ DsIT( By name),  
All Commissioners of Income Tax (Audit),

**Subject: Roll out of Integration between Revenue Audit Functionality and Comptroller and Auditor General of India (C&AG) in Audit Module of Income Tax Business Application (ITBA) - Reg.**

Sir/Madam,

This is in reference to the subject mentioned above. This is to inform that Revenue Audit has been integrated with C&AG and is available in Audit module of ITBA w.e.f. 15/03/2019.

2. An interface has been developed for data exchange between Income Tax Department (ITD) and C&AG for automation of Revenue Audit process. All data exchanges between C&AG system known as System Automation Initiative (SAI) and ITBA will be online through the interface. Audit details (Audit Memo, LAR-Para, Statement of Facts and Rejoinder) will flow from the SAI system to the respective Assessing Officers and Pr. Commissioners of Income Tax in ITBA and response provided by them in ITBA will be sent to SAI for viewing and further action by Officers of C&AG.

3. Although the interface has been enabled for all the assessing officers of the Department and their senior officers up to the rank of the Pr. Commissioners of Income Tax, **at present, only the following officers in the charge of the Pr. CCIT Bangalore will be receiving Audit Memo, Para, SOF and Rejoinders and only these officers and their Pr. CsIT will be able to respond through the interface:**

1. EXEMPTIONS CIRCLE-1 BANGA - CIT EXEMPTIONS, BANGALORE
2. ITO (EXEMPTIONS) WARD 1, BLR - CIT EXEMPTIONS, BANGALORE
3. EXEMPTIONS WARD 2, BLR - CIT EXEMPTIONS, BANGALORE
4. EXEMPTIONS WARD 3, BLR - CIT EXEMPTIONS, BANGALORE
5. EXEMPTIONS WARD 1, GUL - CIT EXEMPTIONS, BANGALORE



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6. EXEMPTIONS WARD 1, PNJ - CIT EXEMPTIONS, BANGALORE
7. CIRCLE 1(1)(1), BANGALORE - Pr.CIT-1, BANGALORE
8. CIRCLE 2(1)(1), BANGALORE - Pr.CIT-2, BANGALORE
9. CIRCLE 2(1)(2), BANGALORE - Pr.CIT-2, BANGALORE
10. CIRCLE 3(1)(2), BANGALORE - PCIT 3, BANGALORE
11. CIRCLE 7(1)(2), BANGALORE - Pr.CIT-7, BANGALORE
12. CIRCLE 6(1)(1), BANGALORE - Pr.CIT-6, BANGALORE

**It is expected that the other assessing officers of the country will also start receiving Audit memo, Para etc. through the interface and will be able to respond through the interface shortly. Further communication will follow in this regard.**

4. The revenue audit party will visit the offices of the Department to conduct the revenue audit of selected cases. Once the same has been completed, the RAP will use their online system SAI to enter the Audit Memo, PARA etc. details in the system.
5. Audit Memo and LAR-Para Details as entered by Revenue Audit Team of C&AG using the SAI system will be shared electronically with ITBA. The same will be available to the Assessing Officer in ITBA for view and response.

Steps to view details for Audit Memo and provide response are as below:

- i. Login to ITBA Portal and click on **Audit** under Modules.
- ii. Click **Menu >Revenue Audit > Control Register**.
- iii. In case audit memo received from C&AG, Click on **Audit Memo No.** link provided under Revenue Audit cases grid.
- iv. The details regarding Audit Memo as received from C&AG will be displayed on screen.
- v. An acknowledgment will be sent to C&AG that the officer has viewed the details.
- vi. Enter details in **Response to observation** to provide response to Audit Memo.
- vii. Click on **Save** button to save the details in the system.
- viii. To add attachments; if any, click **Add Attachments** (refer point 6 for attachment categories).
- ix. Click on **Submit** button to submit the details to C&AG office.

Once an Audit Para is received from C&AG, the workitem for the Para details will be visible in the worklist of the Assessing Officer for necessary action. Steps to view details for LAR-Para and provide response to Para in the system are as below:

- i. Navigate to Audit **Worklist**.
- ii. Select **Audit Type** as **Revenue Audit**.
- iii. Click on **Subject** (i.e Para Details) link provided under Revenue Audit cases grid. The workitem for Revenue Audit will be displayed on screen.



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- iv. Click on **Para Details** button.
- v. The details regarding Para as received from C&AG will be displayed on screen.
- vi. An acknowledgment will be sent to C&AG that the officer has viewed the details.
- vii. Enter details in **AO's response to Para** text area provided in Para details screen.
- viii. Click on **Save** button to save the details in the system.
- ix. To add attachments, if any, click **Add Attachments** (refer para 8 for attachment categories).
- x. Click on **Submit** button to submit the response to next higher authority i.e. Range officer.
- xi. Range user will provide their comments for Para and submit the workitem to PCIT user.
- xii. PCIT will provide the final response to Para that will be shared with C&AG office.

6. Statement of Fact and Rejoinder details as received from C&AG office will be visible to PCIT user in Para details screen under Case history grid. PCIT user will provide their comments to Rejoinder and SOF. They can call for the comments of the Range heads and AO, if required.

***Note : If Rejoinder and Statement of Fact is received from C&AG for a Para in any case and the workitem for such Para is pending with the AO or the Range head , the workitem will move automatically from AO/Range head to the PCIT user for necessary action.***

7. Control Register is provided for tracking of various Audit Memo, LAR-Para, Statement of Fact and Rejoinder details as received from C&AG office. Access to Control Register screen is provided to all officers having jurisdiction charge (i.e. AO, Range, PCIT, and CCIT) users.

8. Audit Memo, LAR-Para, Rejoinder and SOF details and the department's response will be shared between ITD-ITBA and C&AG-SAI once a day. Attachments provided by C&AG office for Audit Memo, LAR-Para, SOF and Rejoinder will be available to ITBA users in **Attachments** screen provided in Revenue Audit workitem, Para details screen and Control Register screen.

Attachments received from C&AG - SAI Interface will be with the below mentioned categories.

- Received from CAG – Audit Memo
- Received from CAG – Para
- Received from CAG – SOF
- Received from CAG – Rejoinder

ITD User will upload attachments pertaining to Audit Memo, Para etc. with below categories only.

- Response from ITD – Audit Memo
- Response from ITD – Para
- Response from ITD – SOF
- Response from ITD – Rejoinder



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9. The Audit module of the ITBA can be accessed by entering the following URL in the browser:  
<https://itba.incometax.gov.in>

**The path for Audit module is: ITBA Portal → Login → Modules → Audit**

10. In reference to the earlier instruction on Audit dated 29/08/2017, recording of LAR-Para details in the system has been discontinued w.e.f. 06/07/2018 as the same will be received from C&AG through interface.

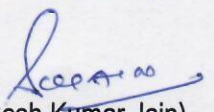
11. Training material including User Manual, Help Content and Frequently Asked Questions (FAQs) are available on the Audit Module Home Page and on ITBA Portal → Online Training on ITBA. Users can refer these for any issue/ clarification.

12. Users are advised to contact helpdesk in case of any issues in respect of the ITBA.

- a. URL of helpdesk - <http://itbahelpdesk.incometax.net>
- b. Help desk number – 0120-2811200
- c. Email ID – [itba.helpdesk@incometax.gov.in](mailto:itba.helpdesk@incometax.gov.in)
- d. Help desk Timings – 8.30 A.M. – 7.30 P.M. (Monday to Friday)

This issues with the prior approval of the Pr. DGIT (Systems), New Delhi.

Yours sincerely,

  
(Suresh Kumar Jain)  
CIT(OSD)-ITBA

### **Copy to:**

1. PPS to Chairman, PPS to Member(L)/ Member(Inv.)/ Member(IT&C)/ Member(R)/ Member(A&J)/ Member(Admin), CBDT for information.
2. The P.S. to Pr. DGIT (Systems), New Delhi for information.
3. The ADG ( Audit & Inspections), New Delhi, for information.
4. The Web Manager, for [www.irsofficersonline.gov.in](http://www.irsofficersonline.gov.in) website with request to upload the instruction on the website.
5. ITBA Publisher ([ITBA.Publisher@incometax.gov.in](mailto:ITBA.Publisher@incometax.gov.in)) for <https://itba.incometax.gov.in> portal with request to upload the instruction on the ITBA Portal.

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